

County of Placer, California

Public Ways and Facilities Special Revenue Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2002

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues				
Taxes	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
Licenses and permits	60,000	60,000	76,443	16,443
Fines, forfeitures and penalties	-	-	287,323	287,323
Use of money and property	550,000	550,000	1,823,631	1,273,631
Intergovernmental	20,287,520	20,609,020	13,099,389	(7,509,631)
Charges for services	6,444,139	12,644,139	5,878,816	(6,765,323)
Miscellaneous	30,000	30,000	44,910	14,910
Total revenues	<u>29,371,659</u>	<u>35,893,159</u>	<u>23,210,512</u>	<u>(12,682,647)</u>
Expenditures				
Current:				
General government	-	-	1,495,741	(1,495,741)
Public ways and facilities	30,787,209	42,335,773	10,654,143	31,681,630
Debt service:				
Principal	53,000	53,000	42,298	10,702
Interest	-	-	8,900	(8,900)
Capital outlay	<u>702,000</u>	<u>911,753</u>	<u>6,067,640</u>	<u>(5,155,887)</u>
Total expenditures	<u>31,542,209</u>	<u>43,300,526</u>	<u>18,268,722</u>	<u>25,031,804</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,170,550)</u>	<u>(7,407,367)</u>	<u>4,941,790</u>	<u>12,349,157</u>
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	30,000	30,000	66,543	36,543
Transfers out	<u>-</u>	<u>-</u>	<u>(468,293)</u>	<u>(468,293)</u>
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>(401,750)</u>	<u>(431,750)</u>
Net change in fund balance	(2,140,550)	(7,377,367)	4,540,040	11,917,407
Fund balance, beginning of year, as restated	<u>35,029,398</u>	<u>35,029,398</u>	<u>35,029,398</u>	<u>-</u>
Fund balance, end of year	<u>\$ 32,888,848</u>	<u>\$ 27,652,031</u>	<u>\$ 39,569,438</u>	<u>\$ 11,917,407</u>

The note to the required supplementary information is an integral part of this statement.